#### Test Scenario #9

Primary Taxpayer: **Test E. Ratt** SSN: 400-00-**4230** 

Secondary Taxpayer: Wharf B. Ratt

SSN: 400-00-4280

Filing Status: 3 – Married, filing joint return

Family Size: 2

Refund – Direct Deposit

#### Test Scenario #9 includes the following forms:

- Form 740
- Schedule M
- Schedule J
- Form 8879-K

#### Supporting forms include:

- Form 1040
- Form 1099-G (State income tax refund)

#### **Special Instructions:**

- Standard Deduction
- National Guard personal tax credit
- Schedule J



# KENTUCKY INDIVIDUAL INCOME TAX RETURN Full Year Residents Only



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\_\_ x 20% (.20) ..... • 25

Married, filing joint return.   A	endar year or other taxable year b	20	ı	2012					
City, Town or Post Office   State   ZIP Code	A. Spouse's Social Security Number	B. Your Social Security Number					•		
City, Town or Post Office   State   ZiP Code		pined return, give both names and initials.)			DR		2		
FILING STATUS (see instructions)	ng Address (Number and Street includin	Apartment Number or P.O. Box)			613	<b>)</b> I '			
Single		State ZIP Code							
Enter amount from federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4. (If total of Columns A and B is \$30,657 or less, you may qualify for the Family Size Tax Credit. See instructions.)	<ul><li>Single</li><li>Married, filing separate</li><li>Married, filing joint retu</li><li>Married, filing separate</li></ul>	y on this combined return. ( <b>If both had inc</b> rn. returns. Enter spouse's Social Security nu	mber al	bove	Designating \$2 will  Democratic  Republican	not cha <b>A</b> . (1	ange you <b>Spouse</b> 1)   2)	ur refund or	ourself
Enter amount from federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4. (If total of Columns A and B is \$30,657 or less, you may qualify for the Family Size Tax Credit. See instructions.)   Additions from Schedule M, line 8	ME/TAX			Α.	Spouse (Use if		B.	Yourself	
may qualify for the Family Size Tax Credit. See instructions.)       • 5       00       • 5         6 Additions from Schedule M, line 8								(or Joint)	
6 Additions from Schedule M, line 8			• 5		00	• 5			00
7       Add lines 5 and 6       7         8       Subtractions from Schedule M, line 20       • 8         9       Subtract line 8 from line 7. This is your Kentucky Adjusted Gross Income       9         10       Itemizers: Enter itemized deductions from Kentucky Schedule A.       00         Nonitemizers: Enter \$2,290 in Columns A and/or B       • 10         11       Subtract line 10 from line 9. This is your Taxable Income       • 11         12       00         13       00         14       00					00	• 6			00
9 Subtract line 8 from line 7. This is your Kentucky Adjusted Gross Income       9         10 Itemizers: Enter itemized deductions from Kentucky Schedule A.       00         Nonitemizers: Enter \$2,290 in Columns A and/or B					00	7			00
10	ubtractions from Schedule M,	ine 20	• 8		00	• 8			00
Nonitemizers: Enter \$2,290 in Columns A and/or B       • 10       00       • 10         11 Subtract line 10 from line 9. This is your Taxable Income       • 11       00       • 11         12 Enter tax from Tax Table, Computation or Schedule J. Check if from Schedule J □       12       00       12         13 Enter tax from Form 4972-K □ ; Schedule RC-R □       • 13       00       • 13         14 Add lines 12 and 13 and enter total here       14       00       14	ubtract line 8 from line 7. This	s your <b>Kentucky Adjusted Gross Income</b>	9		00	9			00
11 Subtract line 10 from line 9. This is your <b>Taxable Income</b> • 11	emizers: Enter itemized deduc	ions from Kentucky Schedule A.							
12 Enter tax from Tax Table, Computation or Schedule J. Check if from Schedule J ☐									00
Check if from Schedule J ☐       12       00       12         13 Enter tax from Form 4972-K ☐ ; Schedule RC-R ☐       • 13       00       • 13         14 Add lines 12 and 13 and enter total here       14       00       14	ubtract line 10 from line 9. Thi	is your Taxable Income	• 11		00	• 11			00
13 Enter tax from Form 4972-K  ; Schedule RC-R	-				00				00
14 Add lines 12 and 13 and enter total here									00
14 Add liftes 12 and 15 and effect total field			• 13			• 13			
1001					00				00
15 Enter amounts from page 3, Section A, lines 22A and 22B									00
10 Subtract line 13 norm line 14. If line 13 is larger than line 14, enter 2610		•							00
Little personal tax credit amounts from page 3, Section B, mies 44 and 45		•							00
10 Subtract line 17 from line 10. If line 17 is larger than line 10, enter 2e10									00
19 Add tax amount(s) in Columns A and B, line 18 and enter here		·					1 🗆	2 3 3	

21 Multiply line 19 by Family Size Tax Credit decimal amount \_\_. \_\_\_ (\_\_\_\_%) and enter here ......

22 Subtract line 21 from line 19.....

24 Subtract line 23 from line 22.....

26 Income Tax Liability. Subtract line 25 from line 24. If line 25 is larger than line 24, enter zero ......

28 Add lines 26 and 27. Enter here and on page 2, line 29

Enter KENTUCKY USE TAX due on Internet, mail order, or other out-of-state purchases (see instructions) • 27

25 Enter Child and Dependent Care Credit

from federal Form 2441, line 9 ➤ \_



RE	FUND/TAX PAYMENT SUMMARY			
29	Enter amount from page 1, line 28. This is your <b>Total Tax Liability</b>	• 29		00
30	(a) Enter Kentucky income tax withheld as shown on attached			
	2012 Form W-2(s) and other supporting statements • 30(a)	00		
	(b) Enter 2012 Kentucky estimated tax payments • 30(b)	00		
	(c) Enter 2012 refundable certified rehabilitation credit (KRS 141.382(1)(b)) • 30(c)	00		
	(d) Enter 2012 film industry tax credit (KRS 141.383)	00		1
	Add lines 30(a) through 30(d)			00
32	If line 31 is larger than line 29, enter AMOUNT OVERPAID (see instructions)	. 32		00
Fu	nd Contributions; See instructions. (Enter amount(s) characteristics)	ecked)		
	Nature and Wildlife Fund	00		
34	Child Victims' Trust Fund              □ \$10 □ \$25 □ \$50 □ Other □ • 34 □             □ \$40 □ \$10 □ \$25 □ \$50 □ Other □ • 34 □ □ • 34 □	00		
35	Veterans' Program Trust Fund         □ \$10 □ \$25 □ \$50 □ Other • 35	00		
36	Breast Cancer Research/Education Trust Fund \$10 \$25 \$50 \$50 Other • 36	00		
37	Add lines 33 through 36	. 37		00
38	Amount of line 32 to be CREDITED TO YOUR 2013 ESTIMATED TAX	• 38		00
39	Subtract lines 37 and 38 from line 32. Amount to be <b>REFUNDED TO YOU</b>	• 39		00
40	If line 29 is larger than line 31, enter ADDITIONAL TAX DUE	• 40		00
41	(a) Estimated tax penalty and/or interest.   Check if Form 2210-K attached 41(a)	00		
	(b) Interest	00		
	(c) Late payment penalty	00		
	(d) Late filing penalty	00		
42	Add lines 41(a) through 41(d). Enter here	• 42		00
43	Add lines 40 and 42 and enter here. This is the <b>AMOUNT YOU OWE</b>	43		00
	Make check payable to Kentucky State Treasurer or visit www.revenue.ky.gov for more options.		OFFICIAL USE ONL	Υ
				PWR
	<ul> <li>Write your Social Security number and "KY Income Tax – 2012" on the check.</li> </ul>		i	

					_			
SE	CTION A—BUSINESS INCENTIVE AND OTHER TAX CREDITS		A. Spouse			B.	Yourself	
1	Enter nonrefundable limited liability entity credit (KRS 141.0401(2))	1		00	1			00
2	Enter Kentucky small business investment credit	2		00	2			00
3	Enter skills training investment credit (attach copy(ies) of certification)	3		00	3			00
4	Enter nonrefundable certified rehabilitation credit (KRS 171.397(1)(a))	4		00	4			00
5	Enter credit for tax paid to another state (attach copy of other state's return(s))	5		00	5			00
6	Enter unemployment credit (attach Schedule UTC)	6		00	6			00
7	Enter recycling and/or composting equipment credit (attach Schedule RC)	7		00	7			00
8	Enter Kentucky investment fund credit (attach copy(ies) of certification)	8		00	8			00
9	Enter coal incentive credit	9		00	9			00
10	Enter qualified research facility credit (attach Schedule QR)	10		00	10			00
11	Enter GED incentive credit (attach Form DAEL-31)	11		00	11			00
12	Enter voluntary environmental remediation credit (attach Schedule VERB)	12		00	12			00
13	Enter biodiesel and renewable diesel credit	13		00	13			00
14	Enter environmental stewardship credit	14		00	14			00
15	Enter clean coal incentive credit	15		00	15			00
16	Enter ethanol credit (attach Schedule ETH)	16		00	16			00
17	Enter cellulosic ethanol credit (attach Schedule CELL)	17		00	17			00
10	Enter energy efficiency products credit (attach Form 5695-K)	10		nn	12			00



SECTIO	ON A-BUSINESS INCENTIVE AND OT	HER TAX	( CREDI	TS (continue	d)	T	A. Spous	Δ	1	В.	Yourse	
	ter railroad maintenance and improver			•	•		7ti Opous	00	19	J.	100130	00
	ter Endow Kentucky credit (attach Sche							00				00
	ter New Markets Development Progran							00				00
	d lines 1 through 21, Columns A and B							00				00
	u illes i tillough zi, coluillis A aliu b	. Liitei ii	iere and	on page 1, 11	116 13	. 22		100				100
SECTIO	ON B-PERSONAL TAX CREDITS C	heck Reg	jular	Check both i	if 65 or	over (	Check both if b	lind				
1 (a)	Credits for yourself:								1 Enter			
(b)	Credits for spouse:									e 1	ed	
2 <b>De</b>	pendents:							2	2 Enter deper	numbe		
Firs	t name Last name			ependent's Security number		Dependent's relationship to you		amily	•		ou	
				1 1			П				with you	
				1 1			ᅮ		(see	instruc	tions)	
				1 1					• othe	er depe	ndents	
				1 1			T H					
	DN C-FAMILY SIZE TAX CREDIT (List to B.)								not clai	imed a	s depend	ents in
First nam	ne Last name	Soci	ial Security	number	First nan	ne Last name				Soci	al Security r	number
			I I	I I							1 1 1 1	
			I I	1							1 1	
			I I	1								
I, the u to the b the pro	ndersigned, declare under penalties of pest of my knowledge and belief, it is travisions of Regulation 103 KAR 17:020 waxes accruing under this return.	perjury ue, corre	that I ha	ave examined	d this re	eturn, incl	luding all acco	ompanying	g sched	dules a	nd staten	turn unde
								1	١			
Your Sig	nature (If joint or combined return, both must s	sign.) S <sub>l</sub>	pouse's S	ignature			Date Signed	1	Telepho	one Num	ber (daytin	ne)
Typed or	r Printed Name of Preparer Other than Taxpayer	r	1.1	D. Number of Pi	reparer		Date		D	RA 27	71	2
Firm Naı	me		E	IN			Date	6	• /	-	•	
	Mail to: <b>REFUN</b>	NDS	Kentu	ucky Depart	tment	of Rever	nue, Frankfo	rt, KY 40	618-00	06.		

Kentucky Department of Revenue, Frankfort, KY 40619-0008.

PAYMENTS

2012

Form **740** 42A740-M

Department of Revenue > Attach to Form 740.

20 Total Subtractions. Enter here and on

Form 740, page 1, line 8.....

# KENTUCKY FEDERAL ADJUSTED GROSS INCOME MODIFICATIONS

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Enter name(s) as shown on tax return.			Your Soc	al Sec	urity Number
			1		1
Р	ART I ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME		A. Spouse (Use if Filing Status 2 is checked.)		B. Yourself (or Joint)
1	Enter interest income from bonds issued by other states and their political subdivisions.	1	00	1	00
2	Enter self-employed health insurance deduction from federal Form 1040, line 29	2	00	2	00
3	Enter resident adjustment from partnerships, fiduciaries and S corporations, Schedule K-1	3	00	3	00
4	Enter federal depreciation from Form 4562	4	00	4	00
5	Enter federal Net Operating Loss	5	00	5	00
6	Enter federal domestic production activities deduction from federal Form 8903, line 25	6	00	6	00
7	Other additions (list and enter total):				
	(a) (b)				
8	(c)  Total Additions. Enter here and on Form 740, page 1, line 6		00	7	00
	SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME  Enter state income tax refund or credit reported as income on federal Form 1040	9	00	9	000
10	Enter interest income from U.S.				
11	government bonds and securities  Enter excludable amount of retirement income (attach Schedule P if more than \$41,110)		00	10	00
12	Enter taxable amount of Social Security and Railroad Retirement Board benefits from federal Form 1040, line 20(b) (1040A, line 14(b))		00	12	00
13	Enter long-term care insurance premiums	13	00	13	00
14	Enter health insurance premiums not previously deducted from income. Do not include premiums paid with pretax dollars (cafeteria plan)	14	00	14	00
15	Enter resident adjustment from partnerships, fiduciaries and S corporations, Schedule K-1		00	15	
16	Enter Kentucky depreciation from revised Form 4562		00	16	00
	Enter Kentucky Net Operating Loss  Enter Kentucky domestic production activities		00	17	00
19	deduction (see instructions)  Other subtractions (list and enter total):	18	00	18	00
.5	(a)(b)				
	(c)	19	00	19	00

### SCHEDULE J

Form 740 42A740-J (10-12)

## 

2012

### KENTUCKY FARM INCOME AVERAGING

Department of Revenue

➤ See federal instructions for Schedule J.

➤ Attach to Form 740.

Ent	er name(s) as shown on tax return.	Your S	Social Security Nu	ımber
Not	e: Compute tax using the Tax Table or the Tax Rate Schedule appropriate to each year. This is tax before	credits.		
1	Enter your taxable income from Form 740, line 11	1		
	Enter your elected farm income. Do not exceed amount on federal Schedule J, line 2a*			
	Subtract line 2 from line 1. If zero or less, enter -0-			
	Compute the tax on the amount on line 3 using the 2012 tax rate or tax rate schedule			
	If you used Schedule J to figure your tax for:			
٠.	• 2011, enter the amount from your 2011 Schedule J, line 11.			
	• 2010 but not 2011, enter the amount from your 2010 Schedule J, line 15.			
	• 2009 but not 2010 or 2011, enter the amount from your 2009 Schedule J,			
	line 3 5			
	Otherwise, enter the taxable income from your <b>2009</b> Form 740, line 11 or		12	
	Form 740-EZ, line 3. If zero or less, see instructions.	D	9	
6.	Divide the amount on line 2 by 3.0 6			
7.	Add lines 5 and 6. If zero or less, enter -0	١٩		
8.	Compute the tax on the amount on line 7 using the 2009 tax rate or tax rate schedule	8		
9.	If you used Schedule J to figure your tax for:			
	2011, enter the amount from your 2011 Schedule J, line 15.			
	2010 but not 2011, enter the amount from your 2010 Schedule J, line 3 9			
	Otherwise, enter the taxable income from your <b>2010</b> Form 740, line 11 or			
	Form 740-EZ, line 3. If zero or less, see instructions.			
	Enter the amount from line 6			
	Add lines 9 and 10. If less than zero, enter as a negative amount			
	Compute the tax on the amount on line 11 using the <b>2010</b> tax rate or tax rate schedule	12		
13.	If you used Schedule J to figure your tax for 2011, enter the amount from			
	your 2011 Schedule J, line 3. Otherwise, enter the taxable income from your			
	2011 Form 740, line 11 or Form 740-EZ, line 3. If zero or less, see instructions			
11	Enter the amount from line 6			
	Add lines 13 and 14. If less than zero, enter as a negative amount			
	Compute the tax on the amount on line 15 using the <b>2011</b> tax rate or tax rate schedule	16		
	Add lines 4, 8, 12 and 16			
	If you used Schedule J to figure your tax for:	17		
	• 2011, enter the amount from your 2011 Schedule J, line 12.			
	• 2010 but not 2011, enter the amount from your 2010 Schedule J, line 16.			
	• 2009 but not 2010 or 2011, enter the amount from your 2009 Schedule J,			
	line 4. Otherwise, enter the tax from your <b>2009</b> Form 740, line 12 or			
	Form 740-EZ, line 4			
19.	If you used Schedule J to figure your tax for:			
	• 2011, enter the amount from your 2011 Schedule J, line 16.			
	• 2010 but not 2011, enter the amount from your 2010 Schedule J, line 4.			
	Otherwise, enter the tax from your <b>2010</b> Form 740, line 12 or			
	Form 740-EZ, line 4			
20.	If you used Schedule J to figure your tax for 2011, enter the amount from			
	your 2011 Schedule J, line 4. Otherwise, enter the tax from your 2011			
	Form 740, line 12 or Form 740-EZ, line 4			
	Add lines 18 through 20	21		_
22.	Subtract line 21 from line 17. If the result is less than the tax on the taxable income			
	on line 1, enter the tax on Form 740, line 12 and check the box	22	I	1

<sup>\*</sup> Caution: If income from another state is included in the elected farm income on line 2, you must also compute the tax without the other state's income to determine the state tax limitation for credit for taxes paid to other states.



# KENTUCKY INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING

2012

Department of Revenue

Declaration Co	ntrol Number	(DCN)							
Taxpayer's Name						Taxpa	yer's Social Securi	ity numb	er
Spouse's Name						Spou	se's Social Securit	ty numbe	er
PART I—Tax Return	Information (W	hole Dollars Only	)		A Spouse	;	<b>B</b> Taxpay	er	1/
<ol> <li>Kentucky taxable</li> <li>Total tax liability</li> <li>Total payments</li> <li>Refunded to you</li> <li>Amount you owe</li> <li>PART II— Direct</li> <li>Routing transit nu</li> <li>Depositor account</li> <li>Type of account:</li> </ol>	<b>Deposit of Refun</b> umber (RTN)		The	2 3 4 5 Int Due (See I first two numbe hrough 12 or 21 t	rs of the RTN through 32.	must be	/ <u>DD/YY</u> )	.00 .00 .00 .00	K E N T U C K
'	t—Will these funds	be going to an accou	ions, please answer th nt outside of the United located outside of the U	d States?	estions. Yes  Yes	No 🗆			Υ
PART III — Declaration	on of Taxpayer (	Sign only after Pa	rt I is completed.)						
Department of I	Kentucky Departmention account indicated Revenue at (502) 564 processing of the elayment. I understone tax liability and aury, I declare that the sont the correspond compont of Revenue. I also	ent of Revenue and it led above for paymer 1-4581 no later than to ectronic payment of and that if the Kentuc ill applicable interest e information I have of ling lines of the elect lete. I consent to my o consent to the Kent	s designated Financial at of my state taxes owe to business days prior to eaxes to receive confide the business days prior to eaxes to receive confide the business of the bus	d on this return. to the payment (contial information the does not recurred or (ER) IZ Kentucky inconding my return tyenue sending r	To revoke a plebit) date. I a n necessary to eive my full a RO) or transmome tax returnand accompmy ERO and/o	payment lso author answer and timel mitter and an. To the anying sor transn	, I must contactorize the finance inquiries and y payment of not the amounts is e best of my kind in the and and inter an acknoon in the finance in the first of	t the Ke cial insti- resolve my tax li in Part I nowled statem	entucky itutions issues iability, I above lge and ients to
Your Signature (If joint or con	phinad ratura, both much	toign) Snow	se's Signature		Tolon!	hana Numi	ber (daytime)	Doto	e Signed
	•			Doid Drama		none mum	ooi (uayuille)	Date	- Jigilea
I declare that I have revised in a monly a collector, completed, I declare that this form before I submit have followed all other is 2012). If I am also the pand statements, and to have any knowledge.	viewed the above ta I am not responsible at I have verified the it the return. I will gi requirements in Ken aid preparer, under	expayer's return and e for reviewing the re e taxpayer's proof of ive the taxpayer a col tucky Publication KY- penalties of perjury	that the entries on Forr sturn and only declare t account and it agrees v by of all forms and infor 1345, Kentucky Handbo I declare that I have exa ey are true, correct and	m 8879-K are co hat this form acc with the name sl mation to be file book for Electronia mined the about I complete. This	emplete and ocurately refle hown on this ed with the K c Filers of Ind re taxpayer's declaration i	cts the d form. Thentucky ividual Ir return a s based	ata on this retune taxpayer wine taxpayer wind Department of accome Tax Retund accompany on all information.	urn. If P III have Revenuurns (Ta ving sch tion of v	Part II is signed ue, and ax Year nedules which I
ERO's Use Only			(	Check □ if also _	o paid prepa	rer. C	Check 🛭 if se	lf-emp	loyed.
Firm's name (or	Signature		Date		FEIN	ı	I.D. Number o	of ERO	
yours if self-employed) and address					ZIP	code			
Paid Preparer's Use Only			(	Check D if self	f-employed.				
Firm's name (or	Preparer's Signature		Date	_	FFIA		I.D. Number of	Preparei	r
yours if self-employed) and address					FEIN ZIP (	code			

Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return

	0.3.	muividuai medi	iiie ia	x netuiii		- OMB	NO. 15	45-0074   IRS US	∌ Only—L	Do not write or staple in thi	is space.
For the year Jan. 1-Dec	c. 31, 201	1, or other tax year beginning			, 2011, en	ding		, 20	Se	ee separate instructi	ions.
Your first name and	initial		Last nan	ne					Yo	our social security nu	mber
If a joint return, spou	se's first	name and initial	Last nan	ne					Sp	ouse's social security r	number
Home address (num	ber and s	street). If you have a P.O. b	ox, see ins	structions.				Apt. no		Make sure the SSN(s	s) above
										and on line 6c are c	
City, town or post offic	e, state, a	and ZIP code. If you have a for	eign addres	ss, also complete	spaces below (se	e instruction:	s).		F	Presidential Election Ca	mpaign
•		•	Ü				,			eck here if you, or your spous	
Foreign country nam	Α			Foreign pr	rovince/county			Foreign postal co	joint	tly, want \$3 to go to this fund	d. Checking
r oreign country nam				T oreign pr	Ovinoc/ county			Torcigir postar co	a bo	ox below will not change you	-
											Spouse
Filing Status	1	Single								person). (See instruction	
	2	Married filing jointly							hild but	not your dependent, er	nter this
Check only one	3	Married filing separa		er spouse's S	SN above			ime here.			
box.		and full name here.						ıg widow(er) witl	1 depen		
Exemptions	6a	Yourself. If some	one can	claim you as a	a dependent, <b>c</b>	<b>lo not</b> che	ck box	к6а	}	Boxes checked on 6a and 6b	
	b	Spouse	<u> </u>		<u> </u>				<u></u> J	No. of children	
	С	Dependents:		(2) Dependen	, ,	Dependent's		✓ if child under again if yield tax can be a second as a second and a second a second and a second a second and a second a second and a second a second and a second a second and a second and a second and a second and a second a second and a second a second and a second and a second and a second and a second a		on 6c who: • lived with you	
	<b>(1)</b> First	name Last name	)	social security nu	ımber relatio	onship to you	quu	(see instructions)		<ul> <li>did not live with</li> </ul>	
										you due to divorce or separation	
If more than four dependents, see										(see instructions)	
instructions and										Dependents on 6c not entered above	
check here ▶										Add numbers on	
<del></del>	d	Total number of exem	ptions cl	aimed						lines above	
Incomo	7	Wages, salaries, tips,	etc. Atta	ch Form(s) W-	2				7		
Income	8a	Taxable interest. Atta	ch Sched	dule B if requir	red				8a		
	b	Tax-exempt interest.	Do not i	nclude on line	8a	8b					
Attach Form(s)	9a	Ordinary dividends. A							9a		
W-2 here. Also	b	Qualified dividends									
attach Forms W-2G and	10	Taxable refunds, cred	10								
1099-R if tax	11	Alimony received .	11								
was withheld.	12	Business income or (le	oss) Atta	 Ich Schedule (					12		
	13	Capital gain or (loss).	1					_	13		
If you did not	14	Other gains or (losses			•				14		
get a W-2,	15a	IRA distributions .	15a			<b>b</b> Taxable	amoui	nt	15b		
see instructions.	16a	Pensions and annuities	\			<b>b</b> Taxable	amou	nt	16b		
	17	Rental real estate, roy		rtnerships. S	corporations.				17		
Enclose, but do	18	Farm income or (loss)							18		
not attach, any	19	Unemployment comp							19		
payment. Also, please use	20a	Social security benefits						nt	20b		
Form 1040-V.	21	Other income. List typ	e and an	nount					21		
	22	Combine the amounts in	the far rig						22		
	23	Educator expenses				23					
Adjusted	24	Certain business expens									
Gross		fee-basis government off		• •	•	24					
Income	25	Health savings accoun	nt deduc	tion. Attach Fo	orm 8889 .	25					
	26	Moving expenses. Att				26			_		
	27	Deductible part of self-e				27			_		
	28	Self-employed SEP, S				28					
	29	Self-employed health				29					
	30	Penalty on early withd				30					
	31a	Alimony paid <b>b</b> Recip				31a					
	32	IRA deduction				32					
	33	Student loan interest				33					
	34	Tuition and fees. Attac				34					
	35	Domestic production ac				35					
	36	Add lines 23 through 3							36		
	37	Subtract line 36 from							37		

		CIED (IT O						
PAYER'S name, street address, city, s	state, ZIP code, and telephone no.	1 Unemploys	ment compensation	OMB No	. 1545-0120			
		\$ 2 State or local income tax refunds, credits, or offsets		2012			Certain Government Payments	
		\$		Form 1	1099-G			
PAYER'S federal identification number	RECIPIENT'S Identification number	3 Box 2 amo	ount is for tax year	4 Federal Income tax within			Copy B	
				\$			For Recipient	
RECIPIENT'S name		5 ATAA/RTAA payments		6 Taxable grants			This is important tax	
				\$ 8 if checked, box 2 is trade or business income			Information and is being furnished to the internal Revenue	
Street address (including apt. no.)		7 Agricultur \$	e payments				Service. If you are required to file a return, a negligence penalty or	
City, state, and ZIP code		9 Market gain					other sanction may be imposed on you if this	
		\$					Income is taxable and	
Account number (see instructions)		10a State	10b State Identifica	tion no. 11	State income tax	x withheld	the IRS determines that It has not been reported.	

CORRECTED ("C. L. L. N.

Form 1099-G

(keep for your records)

Department of the Treasury - Internal Revenue Service